

Below you will find the valuation factors to be used by Durham County for the appraisal and assessment of data processing equipment and software for **Tax Year 2018**. These factors were developed in compliance with USPAP standards and considers each of the nine factors included in **N.C.G.S. 105-317.1, Appraisal of Personal Property; elements to be considered**. The application of this schedule to the original installed cost of data processing equipment and software will result in the “true value” of the appraised assets as required in **N.C.G.S. 105-283**.

Acquisition Year	Cost Valuation	Factor	True Value
2017	\$1,000,000.00	.800	\$800,000.00
2016	\$1,000,000.00	.532	\$532,000.00
2015	\$1,000,000.00	.258	\$258,000.00
2014	\$1,000,000.00	.140	\$140,000.00
2013	\$1,000,000.00	.050	\$ 50,000.00
Prior Years	\$1,000,000.00	.050	\$ 50,000.00